

**Section I (Amendments to the Claims)**

Please cancel claims 17-19 and add new claims as set out in the following listing of the claims of the application.

1-48. (Cancelled)

49. (New) A dermatological composition, comprising:

water;

from 20% to 50% urea;

from 2% to 15% sunflower oil; and

from 0.5% to 10% shea butter;

wherein percentages of the urea, sunflower oil and shea butter are by weight, based on total weight of the composition; and

wherein urea and water in combination constitute a major portion of the composition.

50. (New) The dermatological composition of claim 49, wherein the amount of urea in the composition is from about 20 to about 41%.

51. (New) The dermatological composition of claim 49, wherein the amount of urea in the composition is about 40%.

52. (New) The dermatological composition of claim 49, wherein the amount of sunflower oil in the composition is greater than the amount of shea butter.

53. (New) The dermatological composition of claim 49, further comprising from 1% to 4% of soybean sterol.

54. (New) A dermatological composition consisting of water; urea; disodium EDTA; sodium polyacrylate; stearic acid; glyceryl stearate; soybean sterol; shea butter; sunflower oil; butylated hydroxytoluene; and triethanolamine.

55. (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is from 20% to 50% by weight, based on the total weight of the composition.

56 (New) The dermatological composition of claim 54, wherein the amount of sunflower oil in the composition is from 2% to 15% by weight, based on the total weight of the composition.

57. (New) The dermatological composition of claim 54, wherein the amount of shea butter in the composition is from 0.5% to 10% by weight, based on the total weight of the composition.

58. (New) The dermatological composition of claim 54, wherein urea and water in combination constitute a major portion of the composition.

59. (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is from about 20 to about 41%.

60. (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is about 40%.

61. (New) The dermatological composition of claim 54, wherein the amount of sunflower oil in the composition is greater than the amount of shea butter.

62. (New) The dermatological composition of claim 54, further comprising from 1% to 4% of soybean sterol.